



General Assembly

February Session, 2016

Raised Bill No. 451

LCO No. 2902



Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:
(FIN)

AN ACT CONCERNING STATE TAX ADMINISTRATION.

Be it enacted by the Senate and House of Representatives in General
Assembly convened:

1 Section 1. Section 12-39o of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective January 1, 2017*):

3 (a) For purposes of this section, "license" means (1) any license
4 issued by the commissioner pursuant to the provisions of chapter 214,
5 (2) any license issued by the commissioner pursuant to the provisions
6 of section 12-330b, or (3) a seller's permit issued by the commissioner
7 pursuant to section 12-409.

8 (b) Prior to issuing or renewing the license of any person, the
9 commissioner may determine whether such person has failed to file
10 any returns required to be filed with the commissioner by such person.
11 If the commissioner determines that such person has failed to file any
12 required returns, the commissioner shall not issue a license to, or
13 renew the license of, such person until such person files all
14 outstanding returns or makes an arrangement satisfactory to the

15 commissioner to file all outstanding returns.

16 [(b)] (c) Prior to issuing or renewing the license of any person, the
17 commissioner may determine whether such person owes taxes to this
18 state, which taxes are finally due and payable and with respect to
19 which any administrative or judicial remedies, or both, have been
20 exhausted or have lapsed. If the commissioner determines that such
21 person owes such taxes, the commissioner shall not issue a license to,
22 or renew the license of, such person, until such person pays such taxes,
23 or makes an arrangement satisfactory to the commissioner to pay such
24 taxes.

25 Sec. 2. Subsection (b) of section 12-256 of the general statutes is
26 repealed and the following is substituted in lieu thereof (*Effective from*
27 *passage and applicable to all open tax periods*):

28 (b) Each person operating a community antenna television system
29 under chapter 289 or a certified competitive video service pursuant to
30 sections 16-331e to 16-331o, inclusive, and each person operating a
31 business that provides one-way transmission to subscribers of video
32 programming by satellite, shall pay a quarterly tax upon the gross
33 earnings from [(1)] all sources related to the operation of such system,
34 service, or business in this state, including, but not limited to, all
35 receipts from or related to the lines, facilities, apparatus, [and]
36 auxiliary equipment [in this state used for operating a community
37 antenna television system, or (2) the transmission to subscribers in this
38 state of video programming by satellite or by a certified competitive
39 video service provider, as the case may be] and subscribers in this
40 state. No deduction shall be allowed from such gross earnings for
41 operations related to commissions, rebates or other payments, except
42 such refunds as arise from errors or overcharges. On or before the last
43 day of the month next succeeding each quarterly period, each such
44 person shall render to the commissioner a return on forms prescribed
45 or furnished by the commissioner, signed by the person performing
46 the duties of treasurer or an authorized agent or officer of the system

47 or service operated by such person, which return shall include
48 information regarding the name and location within this state of such
49 system or service and the total amount of gross earnings derived from
50 such operations and such other facts as the commissioner may require
51 for the purpose of making any computation required by this chapter.

52 Sec. 3. Section 12-258 of the general statutes is repealed and the
53 following is substituted in lieu thereof (*Effective from passage and*
54 *applicable to all open tax periods*):

55 (a) Each person included in section 12-256, as amended by this act,
56 shall be taxed upon the amount of [the] such person's gross earnings in
57 each quarterly period [from the lines, facilities, apparatus and auxiliary
58 equipment operated by it in this state, or from the transmission of
59 video programming by satellite or by a certified competitive video
60 service provider to subscribers in this state, as the case may be,] at the
61 rates provided in this section.

62 (b) Gross earnings for any quarterly period, for the purposes of
63 assessment and taxation, shall be as follows: In the case of a person
64 carrying on the business wholly within the limits of this state, the
65 entire amount of the gross earnings subject to the tax imposed under
66 section 12-256, as amended by this act; in the case of a person also
67 carrying on the business outside of this state, a portion of the entire
68 amount of the gross earnings subject to the tax imposed under section
69 12-256, as amended by this act, apportioned to this state as follows: (1)
70 In the case of a person operating a community antenna television
71 system, such portion of the total gross earnings [from the lines,
72 facilities, apparatus and auxiliary equipment operated by it] subject to
73 tax as is represented by the total number of miles of lines operated by
74 such person within this state on the first day and on the last day of
75 such quarterly period to the total number of miles of lines operated by
76 such person both within and without the state on said dates; (2) in the
77 case of a person operating a business that provides one-way
78 transmission to subscribers of video programming by satellite, such

79 portion of the total gross earnings [from the transmission to
80 subscribers in this state] subject to tax as is represented by the total
81 number of subscribers served by such person within this state on the
82 first day and on the last day of such quarterly period to the total
83 number of subscribers served by such person both within and without
84 the state on said dates; and (3) in the case of a person providing
85 certified competitive video service, such portion of the total gross
86 earnings [from the transmission to subscribers in this state] subject to
87 tax as is represented by the total number of subscribers served by such
88 person within this state on the first and the last days of such quarterly
89 period to the average of the total number of subscribers served by such
90 person both within and without the state on said dates.

91 (c) The rates of tax on the gross earnings as determined in this
92 section shall be as follows: (1) Persons operating a community antenna
93 television system or a certified competitive video service, five per cent
94 of such gross earnings, reduced by any assessments made pursuant to
95 section 16-49 which are attributable to the year in which such tax is
96 assessed; and (2) persons operating a business that provides one-way
97 transmission to subscribers of video programming by satellite, five per
98 cent of such gross earnings.

99 Sec. 4. (*Effective from passage*) The intent of the amendments made by
100 section 12-256 of the general statutes, as amended by section 2 of this
101 act, and 12-258 of the general statutes, as amended by section 3 of this
102 act, is to clarify that current law includes in the base of the gross
103 earnings tax set forth in chapter 211 of the general statutes gross
104 earnings of a community antenna television system, certified
105 competitive video service and business that provides one-way
106 transmission to subscribers of video programming by satellite that are
107 from all sources related to the operation of such system, service or
108 business in this state.

109 Sec. 5. Subsection (a) of section 12-263m of the 2016 supplement to
110 the general statutes is repealed and the following is substituted in lieu

111 thereof (*Effective October 1, 2016, and applicable to calendar quarters*
112 *commencing on or after October 1, 2016*):

113 (a) As used in this section: (1) "Eligible dry cleaning establishment"
114 means any place of business engaged in the cleaning of clothing or
115 other fabrics using tetrachlorethylene, Stoddard solvent or other
116 chemicals, [or any place of business that accepts clothing or other
117 fabrics to be cleaned by another establishment using such chemicals,]
118 (2) "gross receipts at retail" means the total amount accruing from dry
119 cleaning services, [at retail,] valued in money, without any deduction
120 for the cost of the materials used, labor or service cost or any other
121 expense, and (3) "eligible applicant" means (A) a business owner or
122 operator of an eligible dry cleaning establishment, or (B) an owner of
123 property that is or that was occupied by an eligible dry cleaning
124 establishment.

125 Sec. 6. Section 12-330i of the general statutes is repealed and the
126 following is substituted in lieu thereof (*Effective October 1, 2016*):

127 (a) Each distributor and each unclassified importer shall keep
128 complete and accurate records of all tobacco products manufactured,
129 produced, purchased and sold. Such records shall be of such kind and
130 in such form as the commissioner may prescribe and shall be [safely
131 preserved] maintained on the premises where such tobacco products
132 are possessed, stored or sold for three years [in such manner as to
133 ensure permanency and accessibility] and shall be available at all times
134 for inspection by the commissioner and [his] the commissioner's
135 authorized agents. The commissioner and [his] the commissioner's
136 authorized agents may examine the books, papers and records of any
137 distributor or unclassified importer in this state for the purpose of
138 determining whether the tax imposed by this chapter has been fully
139 paid, and may investigate and examine the stock of tobacco products
140 in or upon any premises where such tobacco products are possessed,
141 stored or sold for the purpose of determining whether the provisions
142 of this chapter are being obeyed. If, after an examination of the

143 invoices, books and records of a licensed distributor or unclassified
144 importer, or if, from any other information obtained by him or his
145 authorized agents, the commissioner determines that the report of any
146 licensed distributor or licensed unclassified importer is incorrect, [he]
147 the commissioner shall thereupon assess the deficiency in tax. Such
148 amount shall bear interest at the rate of one per cent per month or
149 fraction thereof from the date when the original tax was due and
150 payable. When it appears that any part of the deficiency for which a
151 deficiency assessment is made is due to negligence or intentional
152 disregard of the provisions of this chapter or regulations promulgated
153 thereunder, there shall be imposed a penalty equal to ten per cent of
154 the amount of such deficiency assessment, or fifty dollars, whichever is
155 greater. When it appears that any part of the deficiency for which a
156 deficiency assessment is made is due to fraud or intent to evade the
157 provisions of this chapter or regulations promulgated thereunder,
158 there shall be imposed a penalty equal to twenty-five per cent of the
159 amount of such deficiency assessment. No taxpayer shall be subject to
160 more than one penalty under this subsection in relation to the same tax
161 period. The amount of any tax, penalty or interest due and unpaid
162 under the provisions of this chapter may be collected under the
163 provisions of section 12-35. The warrant therein provided for shall be
164 signed by the commissioner or his authorized agent. The amount of
165 any such tax, penalty and interest shall be a lien, from the last day of
166 the month next preceding the due date of such tax until discharged by
167 payment, against all real estate of the taxpayer within the state, and a
168 certificate of such lien signed by the commissioner may be filed for
169 record in the office of the clerk of any town in which such real estate is
170 situated, provided no such lien shall be effective as against any bona
171 fide purchaser or qualified encumbrancer of any interest in any such
172 property. When any tax with respect to which a lien has been recorded
173 under the provisions of this section has been satisfied, the
174 commissioner, upon request of any interested party, shall issue a
175 certificate discharging such lien, which certificate shall be recorded in
176 the same office in which the lien is recorded. Any action for the

177 foreclosure of such lien shall be brought by the Attorney General in the
178 name of the state in the superior court for the judicial district in which
179 the property subject to such lien is situated, or, if such property is
180 located in two or more judicial districts, in the superior court for any
181 one such judicial district, and the court may limit the time for
182 redemption or order the sale of such property or make such other or
183 further decree as it judges equitable.

184 (b) Except in the case of a wilfully false or fraudulent return with
185 intent to evade the tax, no assessment of additional tax with respect to
186 any return shall be made after the expiration of more than three years
187 from the date of the filing of such return or from the original due date
188 of such return, whichever is later. If no return has been filed as
189 provided in this chapter the commissioner may make such return at
190 any time thereafter, according to the best information obtainable and
191 according to the form prescribed. To the tax imposed upon the basis of
192 such return, there shall be added an amount equal to ten per cent of
193 such tax, or fifty dollars, whichever is greater. The tax shall bear
194 interest at the rate of one per cent per month or fraction thereof from
195 the due date of such tax to the date of payment. If prior to the
196 expiration of the period prescribed in this section for the assessment of
197 additional tax, a taxpayer has consented in writing that such period
198 may be extended, the amount of such additional tax due may be
199 determined at any time within such extended period. Any such
200 extended period may be further extended by consent in writing before
201 the expiration of such extended period.

202 (c) If, upon request by the commissioner or the commissioner's
203 authorized agent, any distributor or unclassified importer fails to
204 immediately produce the records prescribed in subsection (a) of this
205 section, said distributor or unclassified importer shall be subject to a
206 civil penalty of one thousand dollars per day until such time as the
207 records are produced to the commissioner. The commissioner may
208 waive all or any part of the penalties provided for in this subsection if
209 it is proven to the commissioner's satisfaction that the failure to

210 immediately produce the requested records was due to reasonable
211 cause.

212 Sec. 7. Subsection (c) of section 12-409 of the general statutes is
213 repealed and the following is substituted in lieu thereof (*Effective from*
214 *passage*):

215 (c) At the time of making an application the applicant shall pay to
216 the Commissioner of Revenue Services a permit fee of one hundred
217 dollars for each permit. Any permit issued on or after July 1, 1985, but
218 prior to October 1, 2003, shall expire biennially on the anniversary date
219 of the issuance of such permit unless renewed in accordance with such
220 procedure and application form as prescribed by the commissioner.
221 Any permit issued on or after October 1, 2003, and prior to January 1,
222 2017, shall expire on the fifth anniversary date of the issuance of such
223 permit unless renewed in accordance with such procedure and
224 application form as prescribed by the commissioner. Any permit
225 issued on or after January 1, 2017, shall expire biennially on the
226 anniversary date of the issuance of such permit unless renewed in
227 accordance with such procedure and application form as prescribed by
228 the commissioner.

229 Sec. 8. Subsection (a) of section 12-727 of the general statutes is
230 repealed and the following is substituted in lieu thereof (*Effective from*
231 *passage and applicable to taxable years commencing on or after January 1,*
232 *2016*):

233 (a) [The Commissioner of Revenue Services may adopt regulations
234 requiring returns] Returns of information [to] shall be made and filed
235 on or before the last day of [February] January each year by any person
236 making payment or crediting in [any] the previous calendar year
237 amounts of six hundred dollars or more, or ten dollars or more in the
238 case of interest or dividends, to any person who may be subject to the
239 tax imposed under this chapter. Such returns may be required of any
240 person, including lessees or mortgagors of real or personal property,

241 fiduciaries, employers, and all officers and employees of this state, or
242 of any municipal corporation or political subdivision of this state,
243 having the control, receipt, custody, disposal or payment of dividends,
244 interest, rents, salaries, wages, premiums, annuities, compensations,
245 remunerations, pensions, gambling winnings, emoluments or other
246 fixed or determinable gains, profits or income, except interest coupons
247 payable to bearer. A duplicate of the statement as to tax withheld on
248 wages, required to be furnished by an employer to an employee, shall
249 constitute the return of information required to be made under this
250 section with respect to such wages. [The commissioner may adopt
251 regulations providing standards for determining which returns must
252 be filed on magnetic media or in other machine-readable form.]

253 Sec. 9. Subsection (b) of section 12-15 of the general statutes is
254 repealed and the following is substituted in lieu thereof (*Effective from*
255 *passage*):

256 (b) The commissioner may disclose (1) returns or return information
257 to (A) an authorized representative of another state agency or office,
258 upon written request by the head of such agency or office, when
259 required in the course of duty or when there is reasonable cause to
260 believe that any state law is being violated, or (B) an authorized
261 representative of an agency or office of the United States, upon written
262 request by the head of such agency or office, when required in the
263 course of duty or when there is reasonable cause to believe that any
264 federal law is being violated, provided no such agency or office shall
265 disclose such returns or return information, other than in a judicial or
266 administrative proceeding to which such agency or office is a party
267 pertaining to the enforcement of state or federal law, as the case may
268 be, in a form which can be associated with, or otherwise identify,
269 directly or indirectly, a particular taxpayer except that the names and
270 addresses of jurors or potential jurors and the fact that the names were
271 derived from the list of taxpayers pursuant to chapter 884 may be
272 disclosed by the Judicial Branch; (2) returns or return information to
273 the Auditors of Public Accounts, when required in the course of duty

274 under chapter 23; (3) returns or return information to tax officers of
275 another state or of a Canadian province or of a political subdivision of
276 such other state or province or of the District of Columbia or to any
277 officer of the United States Treasury Department or the United States
278 Department of Health and Human Services, authorized for such
279 purpose in accordance with an agreement between this state and such
280 other state, province, political subdivision, the District of Columbia or
281 department, respectively, when required in the administration of taxes
282 imposed under the laws of such other state, province, political
283 subdivision, the District of Columbia or the United States, respectively,
284 and when a reciprocal arrangement exists; (4) returns or return
285 information in any action, case or proceeding in any court of
286 competent jurisdiction, when the commissioner or any other state
287 department or agency is a party, and when such information is directly
288 involved in such action, case or proceeding; (5) returns or return
289 information to a taxpayer or its authorized representative, upon
290 written request for a return filed by or return information on such
291 taxpayer; (6) returns or return information to a successor, receiver,
292 trustee, executor, administrator, assignee, guardian or guarantor of a
293 taxpayer, when such person establishes, to the satisfaction of the
294 commissioner, that such person has a material interest which will be
295 affected by information contained in such returns or return
296 information; (7) information to the assessor or an authorized
297 representative of the chief executive officer of a Connecticut
298 municipality, when the information disclosed is limited to (A) a list of
299 real or personal property that is or may be subject to property taxes in
300 such municipality, or (B) a list containing the name of each person who
301 is issued any license, permit or certificate which is required, under the
302 provisions of this title, to be conspicuously displayed and whose
303 address is in such municipality; (8) real estate conveyance tax return
304 information or controlling interest transfer tax return information to
305 the town clerk or an authorized representative of the chief executive
306 officer of a Connecticut municipality to which the information relates;
307 (9) estate tax returns and estate tax return information to the Probate

308 Court Administrator or to the court of probate for the district within
309 which a decedent resided at the date of the decedent's death, or within
310 which the commissioner contends that a decedent resided at the date
311 of the decedent's death or, if a decedent died a nonresident of this
312 state, in the court of probate for the district within which real estate or
313 tangible personal property of the decedent is situated, or within which
314 the commissioner contends that real estate or tangible personal
315 property of the decedent is situated; (10) returns or return information
316 to the (A) Secretary of the Office of Policy and Management for
317 purposes of subsection (b) of section 12-7a, and (B) Office of Fiscal
318 Analysis for purposes of, and subject to the provisions of, subdivision
319 (2) of subsection (f) of section 12-7b; (11) return information to the Jury
320 Administrator, when the information disclosed is limited to the names,
321 addresses, federal Social Security numbers and dates of birth, if
322 available, of residents of this state, as defined in subdivision (1) of
323 subsection (a) of section 12-701; (12) [pursuant to regulations adopted
324 by the commissioner,] returns or return information to any person to
325 the extent necessary in connection with the processing, storage,
326 transmission or reproduction of such returns or return information,
327 and the programming, maintenance, repair, testing or procurement of
328 equipment, or the providing of other services, for purposes of tax
329 administration; (13) without written request and unless the
330 commissioner determines that disclosure would identify a confidential
331 informant or seriously impair a civil or criminal tax investigation,
332 returns and return information which may constitute evidence of a
333 violation of any civil or criminal law of this state or the United States to
334 the extent necessary to apprise the head of such agency or office
335 charged with the responsibility of enforcing such law, in which event
336 the head of such agency or office may disclose such return information
337 to officers and employees of such agency or office to the extent
338 necessary to enforce such law; (14) names and addresses of operators,
339 as defined in section 12-407, to tourism districts, as defined in section
340 10-397; (15) names of each licensed dealer, as defined in section 12-285,
341 and the location of the premises covered by the dealer's license; (16) to

342 a tobacco product manufacturer that places funds into escrow
343 pursuant to the provisions of subsection (a) of section 4-28i, return
344 information of a distributor licensed under the provisions of chapter
345 214 or chapter 214a, provided the information disclosed is limited to
346 information relating to such manufacturer's sales to consumers within
347 this state, whether directly or through a distributor, dealer or similar
348 intermediary or intermediaries, of cigarettes, as defined in section 4-
349 28h, and further provided there is reasonable cause to believe that such
350 manufacturer is not in compliance with section 4-28i; (17) returns,
351 which shall not include a copy of the return filed with the
352 commissioner, or return information for purposes of section 12-217z;
353 (18) returns or return information to the State Elections Enforcement
354 Commission, upon written request by said commission, when
355 necessary to investigate suspected violations of state election laws; and
356 (19) returns or return information for purposes of, and subject to the
357 conditions of, subsection (e) of section 5-240.

358 Sec. 10. Section 12-80b of the general statutes is repealed and the
359 following is substituted in lieu thereof (*Effective from passage*):

360 (a) (1) Each taxpayer described in subsection (a) of section 12-80a
361 that owns tangible personal property used both to render
362 telecommunications service subject to tax under chapter 219 and to
363 render community antenna television service or a certified competitive
364 video service subject to tax under said chapter 219, shall have part of
365 such property taxed as provided in said section 12-80a and part of such
366 property exempt from property tax in accordance with section 12-268j.

367 (2) The portion of such property to be taxed [as provided in section
368 12-80a and the portion exempt under section 12-268j shall be
369 computed, as provided in regulations adopted by the Commissioner of
370 Revenue Services in accordance with the provisions of chapter 54] on
371 the basis of the taxpayer's gross receipts from rendering
372 telecommunications service or a certified competitive video service, as
373 defined in chapter 219, and from rendering community antenna

374 television service, as defined in said chapter 219, or on some other
375 basis permitted under [such] regulations that may be adopted by the
376 commissioner in accordance with the provisions of chapter 54.

377 (b) (1) Each taxpayer not described in subsection (a) of section 12-
378 80a that owns tangible personal property used both to render
379 telecommunications service subject to tax under chapter 219 and to
380 render community antenna television service or a certified competitive
381 video service subject to tax under said chapter 219 shall have part of
382 such property taxed as provided in this chapter, without regard to said
383 section 12-80a, and part of such property exempt from property tax in
384 accordance with section 12-268j.

385 (2) The portion of such property to be taxed as provided in this
386 chapter, without regard to section 12-80a and the portion exempt
387 under section 12-268j shall be computed [, as provided in regulations
388 adopted by the Commissioner of Revenue Services in accordance with
389 the provisions of chapter 54,] on the basis of the taxpayer's gross
390 receipts from rendering telecommunications service, as defined in
391 chapter 219, and from rendering community antenna television service
392 or a certified competitive video service, as defined in said chapter 219,
393 or on some other basis permitted under [such] regulations that may be
394 adopted by the commissioner in accordance with the provisions of
395 chapter 54.

396 (c) For purposes of this section, "assessment year" means the
397 assessment year under this chapter.

398 (d) For purposes of this section, "community antenna television
399 service" shall include service provided by a holder of a certificate of
400 cable franchise authority pursuant to section 16-331p.

401 Sec. 11. Subsection (b) of section 12-408c of the general statutes is
402 repealed and the following is substituted in lieu thereof (*Effective from*
403 *passage*):

404 (b) (1) Whenever any holder of a permit issued under this
405 subsection purchases from a retailer tangible personal property for use
406 or consumption in carrying on the trade, occupation, business or
407 profession of such person, (A) for the purpose of subsequently
408 transporting it outside this state for use or consumption thereafter
409 solely outside this state or (B) for the purpose of being processed,
410 fabricated or manufactured into, attached to or incorporated into, other
411 tangible personal property to be transported outside this state and
412 thereafter used or consumed solely outside this state, such holder may
413 purchase such property without payment of the taxes otherwise
414 imposed by this chapter on the purchase of such property.

415 (2) The Commissioner of Revenue Services may [pursuant to
416 regulations adopted in accordance with chapter 54] issue a permit to
417 any person carrying on a trade, occupation, business or profession in
418 this state who purchases from a retailer tangible personal property for
419 use or consumption in carrying on such trade, occupation, business or
420 profession, (A) for the purpose of subsequently transporting it outside
421 this state for use or consumption thereafter solely outside this state or
422 (B) for the purpose of being processed, fabricated or manufactured
423 into, attached to or incorporated into, other tangible personal property
424 to be transported outside this state and thereafter used or consumed
425 solely outside this state, if the commissioner determines that the
426 person is carrying on a trade, occupation, business or profession in this
427 state and is filing the returns required to be filed by such person under
428 section 12-414 and that the enforcement of the provisions of this
429 chapter shall not be adversely affected.

430 (3) The permit issued under subdivision (2) of this subsection shall
431 authorize the holder to the extent and in the manner specified [in the
432 regulations adopted under said subdivision (2),] by the commissioner
433 to purchase tangible personal property from a retailer on which the
434 taxes imposed by this chapter shall not be payable. The [regulations
435 adopted under this subsection] commissioner shall require (A) a
436 declaration, prescribed as to form by the commissioner and bearing

437 notice to the effect that false statements made in such declaration are
438 punishable, stating that such property is purchased for a purpose
439 permitted by this subsection, (B) a report to be submitted with, and to
440 be a part of, each return that is required to be filed under section 12-
441 414 by the holder of such permit detailing the persons from whom
442 such tangible personal property was purchased during the period
443 covered by such return, the quantities in which and the dates on which
444 such property was purchased and any other information deemed
445 necessary by the commissioner, and (C) periodic registration, at least
446 annually, for the purpose of the issuance of a permit, including
447 procedures relating to the application for the permit and notice
448 concerning the penalty for misuse of the permit.

449 Sec. 12. Section 12-580 of the general statutes is repealed and the
450 following is substituted in lieu thereof (*Effective from passage*):

451 This chapter shall be administered by the tax collector of the
452 municipality. All forms necessary or convenient for the enforcement of
453 this chapter shall be prescribed by the Commissioner of Revenue
454 Services and shall be printed and furnished by said tax collector. The
455 Commissioner of Revenue Services [~~shall~~] may adopt and enforce rules
456 and regulations relating to the administration and enforcement of this
457 chapter.

458 Sec. 13. Subsection (a) of section 12-719 of the general statutes is
459 repealed and the following is substituted in lieu thereof (*Effective from*
460 *passage*):

461 (a) The income tax return required under this chapter shall be filed
462 on or before the fifteenth day of the fourth month following the close
463 of the taxpayer's taxable year. A person required to make and file a
464 return shall, without assessment, notice or demand, pay any tax due
465 thereon to the Commissioner of Revenue Services on or before the date
466 fixed for filing such return, determined without regard to any
467 extension of time for filing the return. [The commissioner shall

468 prescribe by regulation the place for filing any return, declaration,
 469 statement or other document required pursuant to this chapter and for
 470 the payment of any tax.]

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>January 1, 2017</i>	12-39o
Sec. 2	<i>from passage and applicable to all open tax periods</i>	12-256(b)
Sec. 3	<i>from passage and applicable to all open tax periods</i>	12-258
Sec. 4	<i>from passage</i>	New section
Sec. 5	<i>October 1, 2016, and applicable to calendar quarters commencing on or after October 1, 2016</i>	12-263m(a)
Sec. 6	<i>October 1, 2016</i>	12-330i
Sec. 7	<i>from passage</i>	12-409(c)
Sec. 8	<i>from passage and applicable to taxable years commencing on or after January 1, 2016</i>	12-727(a)
Sec. 9	<i>from passage</i>	12-15(b)
Sec. 10	<i>from passage</i>	12-80b
Sec. 11	<i>from passage</i>	12-408c(b)
Sec. 12	<i>from passage</i>	12-580
Sec. 13	<i>from passage</i>	12-719(a)

Statement of Purpose:

To (1) allow the Commissioner of Revenue Services to deny the issuance or renewal of certain licenses to taxpayers having outstanding unfiled returns; (2) clarify the meaning of gross earnings for the purposes of the gross earnings tax on cable and satellite companies; (3) eliminate the dry cleaner surcharge on drop stores; (4) establish a civil penalty for failure to produce tobacco products tax records; (5) replace the five-year renewal period for sales tax permits with a two-year renewal period; (6) change the due date for informational returns

related to the income tax from the last day in February to January thirty-first; and (7) eliminate certain statutory provisions requiring the Commissioner of Revenue Services to promulgate regulations.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]